



HM Courts &  
Tribunals Service

## First-tier Tribunal Tax Chamber

### Guidance notes on completing the application to Close Enquiry form

These notes should be read whilst completing the 'Application to close an Enquiry' form. Further useful information is also available in our two leaflets 'Making an appeal' and 'At your hearing'.

An application for closure concerns enquiries relating to individual self-assessment returns or corporation/business self-assessments.

#### Section 1 - Taxpayer's details

We use the word **taxpayer** to describe the person whose Self-Assessment return is under enquiry by HMRC and is seeking a closure notice to close that enquiry.

Please complete this section providing us with your name and full contact details including a postal address so we can contact you with information about your application. We will normally correspond with you in writing but may also contact you by telephone or email.

We also need the tax reference number relevant to your application, which may be your Unique Taxpayer Reference, National Insurance Number or Corporation Tax Reference.

#### Section 2 - Taxpayer's representative details

A **representative** is someone who helps the appellant deal with the correspondence and/or represents them at any hearing. If you have a representative, you should give their details in the boxes provided in this section. You do not need to mention someone who is just going to attend a hearing with you to help you present your own case. If you

provide us with details of somebody who is representing you, you should ensure they agree for their name to be put down on the form.

If you nominate a representative who is not a legal representative, the Tribunal will need you to personally sign this form or send us separate written notification of your representative.

You do not need to nominate a representative. If you do, all correspondence and documents, including hearing date notifications will be sent to the representative, not directly to you. We will continue to do this until you or your representative nominates someone else or until your representative gives notice that they no longer act for you. If you change your representative, please inform us immediately in writing so that we can ensure that no further correspondence is sent to your previous representative and so that we can liaise directly with your new representative.

### **Section 3 - Details of the enquiries for which closure notices are sought**

As well as your tax reference or National Insurance Number which you have provided under Section 1, we need to know the name of the HMRC officer conducting the enquiry and the reference HMRC are using in corresponding with you during the enquiry which you are seeking to have closed so that we may direct any correspondence correctly. These will be found on the latest correspondence you have received from HMRC about their enquiries.

In addition to this, we need to know which returns, years or accounting periods are under enquiry.

The 'Date of Decision' section means the date on which the enquiry was opened.

### **Section 4 – Period within which the issue of a closure notice is sought**

This refers to a desired (and realistic) timescale within which you wish the Tribunal to order HMRC to close their enquiry.

### **Section 5 – Any other relevant information**

You are under no obligation to provide further information at this point. However, this is an opportunity to say why you think HMRC should close their enquiry or give us any other information that you think we should know.

## **Section 6 - About your requirements**

If you, or your representative if you have one, or any witness you expect to attend a hearing, have any special needs requirements, you should let us know when you make your application so we can make provision for them.

## **Section 7 – Signature**

If you are completing your Application to close an enquiry form manually, please ensure that it is signed and dated by either yourself or your legal representative. If you are represented by a representative who is not a legal representative, you should personally sign this form or send us separate written notification of the name and address of your representative.

Failure to sign a postal submission will result in it being returned to you as incomplete.

For electronic versions, no signature is necessary. Just ensure your name is clearly entered and the date. However, if you are nominating a representative who is not a legal representative, you must personally email the form to us. If your representative emails the form to us, we will need a separate written notification from you authorising your representative to act on your behalf.

## **Section 8 – Document list**

If there are any documents that you wish the Tribunal to see, and that you have enclosed with your application, please list this below. This enables us to check that all of your enclosures have arrived.

## **Section 9 – Sending the form**

If you are emailing the application, please send it to: [taxappeals@hmcts.gsi.gov.uk](mailto:taxappeals@hmcts.gsi.gov.uk)  
If you are posting the Closure Application, please post it to:

**HM Courts & Tribunals Service**  
**First-tier Tribunal (Tax Chamber)**  
**PO Box 16972**  
**Birmingham**  
**B16 6TZ**

**Telephone number: 0300 123 1024**